



# Front Foot

A newsletter for Illinois assessing officials

Volume 14, Number 1  
Spring 2003

## Local Government Services

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**T**he early retirement program brought a great deal of change to the Illinois Department of Revenue (IDOR). The Local Government Services Bureau was no exception and suffered the loss of a large number of its staff members. Many of the those who took advantage of the retirement incentives had become familiar faces over the years, and had amassed a great deal of experience and knowledge.


The Technical Services Section and the Local Tax Allocation Area were especially hard hit, with both areas losing almost half of their staff.

As can be expected, a number of services that we usually provide are not currently available. Some of the areas and services that will be affected include:

- Technical Services Section
  - delay of the 2002 up-date to the IRPAM.
  - the cancellation of the annual meeting for the supervisor of assessments and board of review members.

- abbreviation of the education schedule to accommodate the loss of two instructors and one back-up instructor. This also means that no additional courses are being planned for 2003.
- the entire appraisal staff retired and the department currently will no longer be able to:
  - provide assistance with the assessment of properties, or
  - provide information on comparable sales, or coal and mineral assessments.
- Research Section the entire staff has retired.

In addition to these changes and because of the loss of so many experienced resource people, assessors contacting the department with technical questions can expect to experience delays in receiving responses to their questions.

A list of retirees is included in the personnel notes on Page 27. A list of contact names and numbers is listed on Page 12. Until positions can be filled and staff trained, we ask for your patience and understanding. 

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**New Course Approval**

The department has been given the statutory authority (35ILCS 200/4-10) to designate and approve courses for continuing education. Since the current education program began in 1978, the department has approved over 100 providers and over 950 courses for continuing education. The department continues to receive requests for courses not previously approved. Students wishing to receive credit for a course or from a provider not currently on the approved list may check with the department to see if a course they are interested in may qualify for credit.

The course must pertain to property tax and/or appraisal of real property, or must be related to the assessment office, which may include courses in business and computer training. The statutes do not mention continuing education credit for courses that deal specifically with real estate sales and license.

If a student wishes to submit a course for possible credit, they will need to provide the department with a copy of all materials for the course, including a course description and detailed outline including time frames, as well as a copy of the text, and all handouts. If exam credit is desired, a copy of the exam must be provided. Tests must be of sufficient difficulty to test student's knowledge of the subject and must be directly related and limited to the instruction material. Additionally the student may need to document how a particular course applies to their current position in order to receive credit.

The course must be new to the providing organization and orientated for the benefit of the intended student audience. (Existing courses that are updated are considered re-writes, and duplicate credit will not be granted to the students who have previously received credit for the course.) The content should be correct and contain enough detail and examples for each area. The teaching method may be lecture or be mixed with example problems for student participation and learning. The course should use correct and current forms and handouts pertaining to the subject.

In addition to the course material, students must provide acceptable documentation of attendance or successful completion of a course.

To see if a course qualifies for credit or for more information, please contact Rebecca Redenbo at **217 785-7311** or [rredenbo@revenue.state.il.us](mailto:rredenbo@revenue.state.il.us).

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**Computer Course Credit**

In 1999 the department initiated a special program to give continuing education credit for basic computer classes. Under the program an assessing official may earn a total of 15 hours of Administrative, Level 1 seminar credit during his or her career for basic computer course work. Courses in basic computer studies, introduction to Windows, generalized software, and word processing classes are eligible for credit. Courses may be taken through an assessing organization, a college, a community workshop, or a private business. Courses must provide a minimum of 7.5 hours credit. Credit will not be given for basic computer courses with less than 7.5 hours of credit. Courses between 7.5 hours and 15 hours will receive 7.5 hours of credit. Courses of 15 or more hours will receive 15 hours of credit.

Proof of attendance is required. Courses will be credited with seminar credit only.

Credit may be given for additional computer courses. Courses in specific software packages, including databases spreadsheets, presentation packages or other computer applications may qualify for Level 1, Level 2, or Level 3 credit. Material for these courses must be provided for review. In addition to proof of attendance, students must provide written documentation on how the course applies to their current position in order to receive credit. Seminar credit only is granted for courses in this category.

Courses in more complex computer systems may qualify for either exam or seminar credit. Areas currently identified are LAN development, computer programming languages, CAD systems, GIS systems, and computerized appraisal systems. In order to receive credit, students will need to provide the department with a copy of their course material and to submit a letter indicating how the course applies to their current position.

All credits for computer courses count towards levels and categories in the same way as any other course. When a student completes 180 hours of Level 1 hours or 300 hours of Level 2 hours, he or she will not receive credit for additional courses in the level. When a student completes 45 hours in the applicable Level 1 category or 60 hours in the applicable Level 2 category, credit will not be granted.

Students should be especially careful when signing up for basic computer courses. Credit for these courses is subject to the 180-hour, Level 1 restriction, the 45-hour, Administrative restrictions, and the one-time 15-hour limit for a basic computer course. In order to receive credit, a student must have available hours in all three areas.

The department does not offer any basic computer courses. Two courses offered in 2003, by the IPAI, fall into the special computer category. When enrolling in either course 099-101 Using the Internet and course 002-605 Word Processing for the Assessment Office, students should make sure they have hours available in the Administrative category and in Level 1. Additionally, students should check their transcripts to make sure they have not received credit for any of the following course numbers: 099-100, 099-101, 002-605, 002-615, 075-101, 040-901, 002-982, 008-113, 008-114, 031-158, 075-102, 075-103, 075-104, 082-102, 082-103 or 082-104. Students who have received credit for any of these courses should not enroll in a basic computer course.

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## **Continuing Education Credit**

Students are cautioned to carefully check their transcripts when registering for classes. Credit will not be given for continuing education if a student has previously received credit for taking a course. Students will not receive credit for taking the seminar and exam version of the same course. Also a students will not receive credit if he or she has completed the allotted number of hours in a given level or category.

For questions regarding course credit for specific levels or categories, please feel free to contact Rebecca Redenbo at **217 785-7311** or email her at [rredenbo@revenue.state.il.us](mailto:rredenbo@revenue.state.il.us).

If a student has other questions regarding course eligibility, they should contact the sponsoring organization before signing up for the class. The sponsoring organization should be able to tell the student if they have previously taken the course or are ineligible for credit for reasons other than level and category restrictions.

## 2003 Stipends and Academic Year

The 2002 stipend checks for the academic year of January 1, 2002 to December 31, 2002 will be mailed to qualifying assessing officials in the early summer of 2003. This would be considered income for 2003. Students must complete their 30 hours of continuing education within the calendar year ending on December 31 in order to qualify for the stipend. Note: Candidates for office who are required to complete 30 hours of maintenance for eligibility, must also complete the 30 hours within the calendar year. Students may not take 15 hours in one year, and 15 hours in the next year and still qualify.

For questions regarding stipends, please feel free to contact Vicky Hall at **217 782-6958** or e-mail her at [vhall@revenue.state.il.us](mailto:vhall@revenue.state.il.us).

## Transcripts

The department mailed out updated transcripts in early January 2003. The transcripts included all courses completed by students through mid-December. The transcripts contained the course name and number for courses completed, as well as hours, credit, level, and category. The department also included graphs of student's records to provide them with a visual aid for interpreting their status in the various levels and categories. Students are encouraged to refer to them when scheduling courses for the coming year. Students should select courses with care, to ensure that proper credit is received. Students may not repeat courses for credit once they have successfully completed them.

## 2003 Course Schedules

Due to early retirements, the department has experienced delays in the publication of the 2003 course schedule. The department had originally intended to mail the course schedules when transcripts were mailed the first of January. The department hopes to mail the full schedules in March. A synopsis of the course schedule was included with the transcripts and one is also included on Page 15 of this issue of **Front Foot**.

## Special DOR Course

In 2001, the department implemented a new segment to its education program, with a new type class. Statutorily, the department has the obligation to provide technical assistance to the counties. One way the department does this is by offering special classes from time to time to educate assessors on department issues and procedures. The courses fall into a special category and are not subject to levels or categories. Students who successfully complete the course will qualify to receive hours toward continuing education. The courses are limited to the implementation of new legislation or procedures, and are offered by the department for a limited time only. The course is then "retired" and the material incorporated into an existing or new department class, which is subject to levels and categories. The first course offered on department issues and procedures, the I-SR DOR Sales Ratio Methodology dealt with sales ratio studies and the new Real Estate Transfer Declarations. The course was very well received and will be offered for the last time in the spring of 2003. The second course in this special series will be offered beginning in the summer of 2003. The new course is a farm course covering the implementation of Bulletin 810.

## Transcripts Online

Students are reminded that they may access their transcripts online. If you have not yet signed up for the access. Please complete the application form on Page 26, and submit it to the department so a password can be assigned.

## New Farm Course

I-FR Farmland Assessments — Bulletin 810 is a new 15 hour exam course that falls into the special category of department courses which are limited to the implementation of new legislation or departmental policy and procedures. Since it is not subject to levels or categories, anyone may take this course for continuing education credit. This includes students who have successfully completed the department's I-F Introduction to Farm Assessment course. This course may **not** be used as an elective for the CIAO designation.


Students will gain basic, practical knowledge on how to assess farmland for real estate tax purposes with particular exercises on how to convert over to the new Bulletin 810. Information will be presented on the new Bulletin 810 yield data publication and the individual soil-weighted method for calculating farmland assessments. Productivity index adjustments for slope and erosion and flooding will be covered as will Bureau of the Census land use definitions that must be used for assigning land use. Individuals who have successfully completed this course may not repeat this course for continuing education credit.

Although all students are welcome to attend, supervisor of assessments and their farm staff are encourage to participate.

## Department Web Site

The Department of Revenue has recently revamped its web site. Visitors to the web site will have access to many of the department's publications and forms. The site has also been expanded to include additional information of interest to the assessment community. The new site layout will make it easier for viewers to navigate the system. The site can be accessed at [www.iltax.com](http://www.iltax.com).

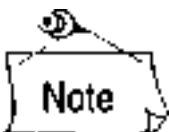
## New DOR Class Site for 2003

The Department of Revenue has selected a new site for its continuing education classes in Springfield for 2003. Classes will be held at the Hilton Hotel, 700 East Adams, Springfield. For room reservations call **217 789-1530**. The Springfield Hilton has excellent facilities for classes, and students will have the convenience of staying at the class site. 

—Articles by Rebecca Redenbo, Office of Local Government Services, IDOR

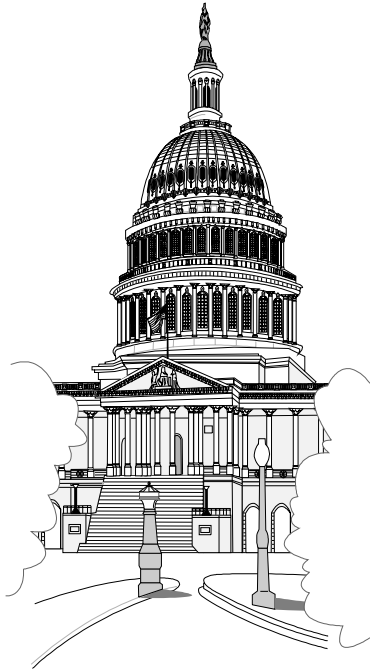
### Reminders

- When taking courses for continuing education to meet either qualification for office or for the stipend, coursework must be completed within the same calendar year.
- Students who successfully complete a class may not repeat the course for credit. This includes seminar and examination courses. For example, if you take a course for seminar credit you may not take it at a later date as an examination course and receive credit.
- Individuals who have completed the allotted hours in a given category or level will not receive credit for additional course work at that level or category.
- Individuals being appointed or contracted to fill a vacancy for township or multi-township assessor are reminded that they must meet the appropriate continuing education requirement.
- The department certifies education requirements for the CIAO designation and the introductory course only. Individuals using alternate designations to qualify must contact the applicable organization for certification.



The **Front Foot** Winter Issue for 2002 was not published.





## On the Legislative Front

The following summary covers legislation of particular interest to the assessment community. This section contains only a summary of the property tax provisions of the legislation. For details, please refer to the specific act.

### **Public Act 92-620 (HB 3729)**

Effective July 11, 2002

Amends the School Code. Provides that, in lieu of issuing tax anticipation warrants, school districts can issue notes, bonds or other obligations.

### **Public Act 92-539 (HB-3771)**

Effective January 1, 2003

Amends the Township Code, allowing townships in counties with populations as low as 50,000 (previously 500,000) to transfer funds from the road and bridge fund to a township fund used for the purpose of construction or maintenance of sewage or water treatment facilities.

### **Public Act 92-800 (HB 4365)**

Effective August 16, 2002

Amends the Illinois Highway Code to provide that the township board of trustees shall assume all taxing authority of a township road district abolished because of a reduction in the total mileage of the township road system to 4 miles or less or a road district abolished under Section 6-130 of the Illinois Highway Code. Changes the project size requiring approval of the county engineer under Section 6-508 from \$5,000 to \$10,000.

### **Public Act 92-547 (HB 5734)**

Effective June 13, 2002

Creates a Downstate School Finance Authority. Exempts a school district from the Property Tax Extension Limitation Law for the levy year in which a School Finance Authority is created for the district. Also gives Chicago Public Schools Authority to levy a capital improvements tax and exempts it from the Property Tax Extension Limitation Law and from the requirement for a referendum under that Law to levy a new rate or increased rate.

### **Public Act 92-807 (HB 1975)**

Effective January 1, 2003

Creates a tax sale system for Mobile Home Taxes under the Mobile Home Local Services Tax Act.

### **Public Act 92-777 (HB 1542)**

Effective January 1, 2003

Amends the Enterprise Zone provisions.

# Happenings Within IPAI

## New and Improved Web-Site

The Illinois Property Assessment Institute Web-site has been redesigned and improved to help provide prospective students more information.

New features of the Web-site include:

- ◆ the ability to see which courses are filled to capacity or have been cancelled,
- ◆ the ability to see if any classes have been added to the schedule,
- ◆ the ability to see how many seats are remaining in a class,
- ◆ the ability to see who is the scheduled instructor, and
- ◆ a revised registration form that will allow IPAI to return e-mail to the student confirming receipt of their registration form.

In addition to the new features, several new sections have been added to help provide more information. Those sections include:

- ◆ CIAO Advanced Designation section
- ◆ Frequently Asked Questions section
- ◆ Office of Banks & Real Estate section
- ◆ Maps section

Visit us online at **IPAIONLINE.COM**.

## How to Register On-line

To register on-line, follow these simple instructions:

- ◆ Log on to the IPAI Web-site at *ipaionline.com*.
- ◆ Click on the "Course Schedule" button.
- ◆ Search by course name or location and verify that there are seats remaining in the class that you are interested in.
- ◆ Click on "Registration form" .
- ◆ Complete the registration form.
- ◆ Click on "Submit Form"

You will receive a return e-mail confirming that we have received your registration.

## Continuing Education Credit for Appraisers

IPAI has recently been approved as a continuing education provider for state licensed appraisers. Several IPAI courses are offered during 2003 that are approved for continuing education credit by the Illinois Office of Banks & Real Estate (OBRE). Assessment officials will be able to enroll in IPAI courses and receive credit from the Office of Banks & Real Estate and the Illinois Department of Revenue. In addition, individuals may enroll in a course to get OBRE credit, even if they do not want Illinois Department of Revenue credit. The following courses have been approved for continuing education credit:

| IDOR      |  | OBRE     | OBRE   |
|-----------|--|----------|--------|
| Course#   | Title  | Course # | Credit |
| 002 - 125 | Introduction to Income-Producing Properties – Exam | 175-851  | 18     |
| 002 – 657 | Valuation of Residential Land – Exam               | 175-847  | 18     |
| 002 – 849 | Valuation of Residential Land – Seminar            | 175-848  | 15     |
| 002 – 126 | Commercial Construction – Seminar                  | 175-841  | 15     |
| 002 – 128 | Market Factors in Residential Valuation – Exam     | 175-849  | 18     |
| 002 – 859 | Market Factors in Residential Valuation – Seminar  | 175-850  | 15     |
| 002 – 255 | Practical Math – Exam                              | 175-852  | 18     |
| 002 – 427 | Evaluating Real Estate Appraisals – Exam           | 175-827  | 18     |
| 002 – 430 | Evaluating Real Estate Appraisals – Seminar        | 175-828  | 15     |
| 002 – 620 | Analysis of Commercial Appraisal Reports – Exam    | 175-829  | 18     |
| 002 – 625 | Analysis of Commercial Appraisal Reports – Seminar | 175-830  | 15     |
| 002 – 818 | The Income Approach: A Detailed Examination – Exam | 175-845  | 18     |

## Continuing Education Credit for Appraisers (continued)

| IDOR<br>Course# | Title   | OBRE<br>Course # | OBRE<br>Credit |
|-----------------|---|------------------|----------------|
| 002 – 858       | The Income Approach: A Detailed Examination – Seminar       | 175-846          | 15             |
| 002 – 613       | Legal Descriptions – Exam                                   | 175-842          | 18             |
| 002 – 954       | Residential Construction – Seminar                          | 175-826          | 15             |
| 002 – 994       | Real Estate Law – Exam                                      | 175-854          | 18             |
| 002 – 505       | Real Estate Law – Seminar                                   | 175-825          | 15             |
| 002 – 997       | Cadastral Mapping – Exam                                    | 175-853          | 18             |
| 002 – 821       | The Income Approach: Assessing Real Prop. Invest. – Exam    | 175-843          | 18             |
| 002 – 829       | The Income Approach: Assessing Real Prop. Invest. – Seminar | 175-844          | 15             |

In addition to these courses, the following IAAO course qualifies for OBRE continuing education credit and will be offered by the IPAI during 2003:

|           |                                       |         |    |
|-----------|---------------------------------------|---------|----|
| 003 – 300 | Fundamentals of Mass Appraisal – Exam | 175-382 | 28 |
|-----------|---------------------------------------|---------|----|

## How to get continuing education credit

To get continuing education credit for your state appraisal license from the Office of Banks and Real Estate:

- ◆ Register for one of the classes listed on the approved class list.
- ◆ Review your official transcript to determine that you have not received prior credit from the OBRE for the course. (You have not taken the course before.)
- ◆ The instructor for the course will have an OBRE sign-in sheet. Sign the sheet and provide your Illinois License Number.
- ◆ The IPAI will submit the sign-in sheet to the OBRE once grades have been finalized and payment has been confirmed.
- ◆ You will receive your letter of successful or unsuccessful completion from the IPAI. (Do **not** call the OBRE for your grade!)

## 2003 March Conference


Plans have been finalized for the 2003 March Conference. The conference will be March 23 - 28 at the Crowne Plaza Hotel in Springfield. The conference will include 16 different course offerings over five days. See the IPAI 2003 schedule, located in this edition of **Front Foot**, for specific course offerings. The schedule of events includes

|             |  |   |
|-------------|--|---|
| ◆ Sunday    | Registration<br>Crowne Plaza Lobby<br>4:30 p.m. — 6:30 p.m.      | Welcome Reception<br>Crowne Plaza Mahogany Bar<br>7:00 p.m. — 9:00 p.m. |
| ◆ Monday    | Registration<br>Crowne Plaza Lobby<br>7:00 a.m. — 9:00 a.m.      | Recognition Luncheon<br>Crowne Plaza Ballroom<br>12:00 p.m. — 1:00 p.m. |
| ◆ Tuesday   | CIAO Breakfast<br>Crowne Plaza Ballroom<br>7:00 a.m. — 8:00 a.m. |   |
| ◆ Wednesday | Registration<br>Crowne Plaza Lobby<br>7:00 a.m. — 9:00 a.m.      |   |

## New Course Approved

The course entitled "Using the Internet" has recently been approved for continuing education credit by the Department of Revenue. The course is approved for 7.5 hours of credit and is a Level 1 — Administration course. It is scheduled for Monday, July 28, 2003 in Bloomington, Illinois. Students interested in this course should be familiar with the basic operation of a computer prior to attending the class. This class also falls into the special computer category, in which student's are limited to 15 hours of total credit.

## 2003 Course Schedule and Informational Catalog

The 2003 Course Schedule was mailed the third week of November to all individuals who have taken an IPAI class in the last three years. If you did not receive your catalog, or would like to request a catalog, please call the IPAI office at **309 828-5131**. We will gladly send you a copy. 

—Articles by Dean J. Michal, executive director, IPAI



"Spotlight" is a continuing feature in **Front Foot**. Each issue will describe an organizational unit or individual profile of interest to assessing officials.

### — **Linda J. Kendall** —

LaSalle County

Supervisor of Assessments

Appointed 1990

#### ***What is your history in the assessment field?***

I started as a deputy in Edgar County in 1974, and became the Edgar County Supervisor of Assessments in 1977. In 1984, I left the assessment field to work at Sidewell for the next 15 months. I became the DuPage County Assistant Supervisor of Assessments in 1985, and accepted the position of the LaSalle County Supervisor of Assessments in 1990.

#### ***What is the most unusual experience you have had related to your office?***

I would say it would probably be the flea incident or the black cat sighting. The flea incident involved inspecting a run down property with the board of review. It was in very bad shape (vacant, door on one hinge, window boarded up, etc.) but one of the members insisted on going inside. The next thing I know they're jumping up and down, shaking their legs and slapping themselves as they stood on the road. I had to drive to a local store and get flea spray before they could get back in the car.

As to the black cat sighting, my only witness has passed away and had

told me he'd never admit to our two second sighting of a black cat (not the household variety - but one about four feet long including tail) while reviewing property assessments in the "wilds" of Edgar County. Until a few years ago the only one who believed me was an assessor who said she had seen one and no one would believe her either. My father, who often checks out his cattle near the swamp in the back woods, has always laughed at my story as well. Recently he made the comment that maybe I wasn't as blind as he thought. So maybe. . . .

#### ***What is your favorite part of your job?***

The people I've worked with, both at the local and state level. They become your mentors, your friends, and the only ones who will listen to your complaints about work and laugh at the craziness of it all.

#### ***What do you find most challenging about your job?***

The constant changes. In 1974 the level of assessment was 50 percent, the multipliers were frozen, and the only exemptions that existed were the ones for a senior over 65 and exempt organizations. There were no enterprise zones, TIF districts, senior freezes, farm assessments based on productivity, etc. The most challenging assessment has been the LaSalle nuclear power plant.

#### ***Of all your accomplishments, both personal and professional, what one are you most proud of?***

As with most of my cohorts, family is very important and I am most proud of my daughter, Heidi, who literally grew up with assessing, attending her

first assessing school at the tender age of six months. She once told the guard at the courthouse that she was just going to put a cot in my office and sleep there. However, she does seem to have been smart enough not to follow in my footsteps. Professionally, computerizing two offices, guiding the implementation of a GIS system, and working toward equitable assessments for all taxpayers pretty much covers it.

### — **Kenneth L. Larson** —

Lake County

Supervisor of Assessments

Appointed 1985 (Retired—2002)

#### ***What is your history in the assessment field?***

I started working in the Lake County Supervisor of Assessment's office as a field appraiser in 1969. Working my way up through the ranks until 1985 when I became the Lake County Supervisor of Assessments. I will retain this position through December 2, 2002 my planned retirement date.

#### ***What is the most unusual experience you have had related to your office?***

Several years back, we had an Area Meeting at the Menard Correction Facility. This was a real eye-opening experience, and actually changed my life in that I decided I would no longer pursue a life of crime (kid-ding!). Seriously, it was quite memorable and probably the most unusual thing I've experienced while in office.

***What is your favorite part of your job?***

The people I work with and deal with on a daily basis. I enjoy interacting with a variety of people, and that is one thing this job offers is variety.

***What do you find most challenging about your job?***

I find it difficult when we get senior citizens who you can tell genuinely struggle to get by, but don't qualify for the freeze because they're being honest about their income and who lives with them (ie., relatives). When you have people living in \$700,000 homes that claim to qualify for the freeze, and others who have handicapped children who's social security puts them just above the \$40,000 cap, it's difficult to turn them away. You really want to tell them to lie, but you know you can't. That is hard to do.

***Of all your accomplishments, both personal and professional, what one are you most proud of?***

Without a doubt, I am most proud of my family. I am lucky enough to have a wonderful wife, great kids, and two grandchildren who make our lives complete. I couldn't ask for more.

***Linda A. Kissel***

Lawrence County

Supervisor of Assessments

Appointed June 1995

***What is your history in the assessment field?***

Donald E. Haines hired me January 9, 1979 to type input sheets for the county's computer system, which was off-site. From 1983 to 1995 I worked for Robert J. Bohnhoff as his chief deputy.

***What is the most unusual experience you have had related to your office?***

The implementation of a county-wide reassessment, which had not been attempted for over 40 years. A professional firm was hired to do the data collection on all buildings in the county and arrive at current market values of all property. This firm revalued approximately 10,000 out of a total of 16,000 parcels. There were slightly over 4,100 complaints filed with the Board of Review. The Board of Review was in session for approximately seven months. The most memorable was the farmer who was complaining because he had been assessed for an old barn, which had previously never been assessed. He actually took a chain saw and removed about 4 feet of one of the beams of the barn to show the poor quality and condition. He brought this beam to his Board of Review hearing and threw it onto the table in front of the Board of Review members. Dirt and bugs went everywhere. The Board of Review was not impressed. The farmer said he should not have to pay taxes on this barn because it had no value. One of the Board of Review mem-

bers handed the farmer a book of matches and said "here, if it isn't worth anything, burn it down then you won't have to pay taxes on it. The farmer said, "I can't burn it down, I have to have somewhere to store my \$100,000 tractor. No reduction was granted.

***What is your favorite part of your job?***

I really enjoy it when I can explain a person's property record card to them and they actually understand what I am saying. I like having the ability to bring their property record up on the computer system and tell them what information we have about their property and show them the picture we have on file.

***What do you find most challenging about your job?***

Dealing with taxpayers who are irate and not interested in hearing any explanation. Also it is very difficult getting the taxpayers to discuss their assessment not just their taxes.

***Of all your accomplishments, both personal and professional, what one are you most proud of?***

Living through the county-wide reassessment and being able to tell about it. I was also proud to tell the county board that the reassessment had done what was intended. The median level of assessments went from 31.06 percent to 33.64 percent, the coefficient of dispersion went from 57.27 to 25.68, the coefficient of concentration went from 13.40 to 37.07, and the price related differential went from 1.26 to 1.14. Using all these units of comparison, assessments in Lawrence County drastically improved after the reassessment.

**Joyce Skinner**

Knox County

Supervisor of Assessments

Appointed 2000

***What is your history in the assessment field?***

Multi-township deputy assessor from 1982 through 1986, Multi-township assessor from 1987 through 1999. Became CCAO in 2000 to the present.

***What is the most unusual experience you have had related to your office?***

Being requested to go to an old cemetery that had cattle running in it, and take pictures to prove it was indeed a cemetery.

In the supervisor of assessments office having three different assessors in fourteen months in the same multi-township district.

***What is your favorite part of your job?***

I enjoy working with the older taxpayers. I've always had a special place in my heart for the seniors. This possibly comes as a result of basically being raised by my wonderful grandmother or "the fact that I am fast approaching seniorism." I also enjoy working with all the calculations.


***What do you find most challenging about your job?***

Getting the assessment office back on schedule and trying to keep it there. With so many other entities and people indirectly involved in the

process, it sometimes is very difficult. Another challenge that I am trying to accomplish, is to have all my staff certified. Teaching assessors how important uniformity is and to use instant assessments is a real challenge in some instances.

***Of all your accomplishments, both personal and professional, what one are you most proud of?***

A wonderful family, my childhood sweetheart that I have been married to for almost 45 years, a beautiful married daughter, a son-in-law that I adore, and their four wonderful children, my grandchildren. Also earning an associates degree in accounting at the age of 42.

Professionally: to become CCAO having started in 1982 as deputy assessor, then multi-township assessor and finally supervisor of assessments. It was a real honor for me to receive the Marshall Theroux Award in 2001. 

## Office of Local Government Services

ILLINOIS DEPARTMENT OF REVENUE  
101 WEST JEFFERSON, PO BOX 19033  
SPRINGFIELD IL 62794-9033  
FAX NUMBER 217 782-9932

### Local Government Services Bureau

217 782-3627

Bureau Manager (position vacant)

Vicky Hall, Administrative Assistant

vhall@revenue.state.il.us

217 782-6958

Educational Records and Assessors' Stipends

Supervisors of Assessments' Salary Reimbursements

### Assessment Administration Division

217 782-3627

Ron Hagaman, Manager

rhagaman@revenue.state.il.us

Bev Marshall, Secretary

Jo Ellen Mahr, Administrative Assistant

jmahr@revenue.state.il.us

217 785-6631

Senior Citizens Assessment Freeze Homestead Exemption

Forms

Disaster Areas

PTELL

CPI and Taxing District Certification

### Equalization and Review Section

217 785-6619

Bernard Sidem, Manager

bsidem@revenue.state.il.us

Kathy Floyd, Manager

kfloyd@revenue.state.il.us

Gay Bowen, Secretary

#### Equalization and Audit Unit

Assessment Levels/Multipliers

Assessment and Real Estate Transfer Audits

Margaret Filipiak

mfiliapiak@revenue.state.il.us

Assessor \$3,000 Bonus

#### Sales Ratio Unit

Exemptions from Real Estate Transfer Tax

Sales Ratio Studies/Procedures

Judy Reilly-Endres

jreilly-endres@revenue.state.il.us

### Technical Services Section

Manager (position vacant)

#### Assessment Education Unit

Rebecca Redenbo, Supervisor

rredenbo@revenue.state.il.us

217 785-7311

Assessor Qualification

Stipend Qualifications

Course Credit and Education Records

New Education Course Approval

DOR Course Registration

Assessment Education

Linda Williamson

liwilliamson@revenue.state.il.us

217 782-2818

Apportionments

#### Farmland Assessments Unit

Steve Jones, Supervisor

stjones@revenue.state.il.us

217 785-3014

Farmland Assessments

Forestry Management

Scheduling Board of Review or Supervisor of Assessments Exams

**Office of Appraisals Unit**

Coal & Mineral Assessments  
Appraisal Requests  
Comparable Sales Data  
Appraisal Techniques

(all appraisal positions vacant — services temporarily unavailable)

Pollution Control Facilities  
Railroads

Steve Santarelli

ssantarelli@revenue.state.il.us

217 785-0411

**Illinois Computer Assisted Appraisal System (ICAAS) Unit**

Supervisor (position vacant)  
Kara Sias

ksias@revenue.state.il.us

217 785-1388

**Geographical Information Systems (GIS) and  
Statistical Reports and Edit Section**

Ken Lovett, Manager

klovett@revenue.state.il.us

**217 782-0394**

**GIS Unit**

Janelle Harrell  
Scott Turner

jharrell@revenue.state.il.us  
sturner@revenue.state.il.us

217 785-7308  
217 524-5589

**Statistical Reports and Edit Unit**

Cherlyn Harness  
Brad Kriener

charness@revenue.state.il.us  
bkriener@revenue.state.il.us

217 782-9563  
217 782-3016

**Research Section**

(Section vacant — services temporarily unavailable)

**Exemptions Division**

Loren Stouffe, Manager

Non-Homestead Exemptions Processing  
Sales Tax Exemptions Processing  
Karen Ray, Secretary

lstouffe@revenue.state.il.us

**217 785-2252**

**Local Tax Allocation Division**

Cecil Denton, Manager

Senior Citizen's Tax Deferral Program  
Local Tax Allocations  
Replacement Tax

localtax@revenue.state.il.us

**217 785-6518**



### To Get a Copy of *Front Foot* Online:

- Go to the IDOR World Wide Web home page ([www.revenue.state.il.us](http://www.revenue.state.il.us)).
- Select "Local Government."
- Select under the Property Tax Heading "Information For Assessment Officials."
- Select "Publication."
- Select the issue of **Front Foot** you want.

### Internet Addresses

**Front Foot** will publish World Wide Web home page and e-mail addresses for the assessment community. To submit a Web page or e-mail address for publication, send your written request to the department.

#### World Wide Web home page addresses:

|  |  |
|--|--|
| Illinois Department of Revenue                 | <a href="http://www.revenue.state.il.us">www.revenue.state.il.us</a>   |
| Illinois Property Assessment Institute         | <a href="http://www.ipaionline.com">www.ipaionline.com</a>   |
| Addison Township Assessor's Office             | <a href="http://www.jrminc.com/addison">www.jrminc.com/addison</a>   |
| City of Bloomington Township Assessor's Office | <a href="http://www.assessor-blm.com">www.assessor-blm.com</a>   |
| Cook County Assessor's Office                  | <a href="http://www.assessor.co.cook.il.us">www.assessor.co.cook.il.us</a>   |
| Lake County Assessor's Office                  | <a href="http://www.co.lake.il.us/assessor">www.co.lake.il.us/assessor</a>   |
| Naperville Township                            | <a href="http://homepage.interaccess.com/~naptwsp">homepage.interaccess.com/~naptwsp</a>                                 |
| General assessment-related information         | <a href="http://www.macomb.com/assessor">www.macomb.com/assessor</a>   |
| Wayne Township Assessor's Office               | <a href="http://assessor.wayne.il.us">http://assessor.wayne.il.us</a>  |
| Iroquois County                                | <a href="http://www.prairienet.org/fordiroq/iroassmt/iroassmt.htm">www.prairienet.org/fordiroq/iroassmt/iroassmt.htm</a> |
| Moline Township                                | <a href="http://www.molinetownship.com">www.molinetownship.com</a>   |
| Aurora Township Office                         | <a href="http://www.auroratownshipassessor.com">www.auroratownshipassessor.com</a>                                       |
| Manhattan Township Assessor                    | <a href="http://www.manhattantownship.net">www.manhattantownship.net</a>   |

#### E-mail addresses:

|  |  |
|--|--|
| Illinois Department of Revenue         | <a href="mailto:rredenbo@revenue.state.il.us">rredenbo@revenue.state.il.us</a> |
| Illinois Property Assessment Institute | <a href="mailto:ipaibloom@aol.com">ipaibloom@aol.com</a>                       |
| City of Bloomington Township           | <a href="mailto:assessor@ice.net">assessor@ice.net</a>                         |
| Kankakee Township Assessor             | <a href="mailto:assess@keynet.net">assess@keynet.net</a>                       |

## For Illinois Department of Revenue courses only

**Hilton Hotel** Springfield, IL

| Course no. | Course name                                       | Level and Category    | Dates            |
|------------|---|-----------------------|------------------|
| I-I        | Introduction to Property Tax                      | Level 1 - Theory      | March 6, 7       |
| II-E       | Introduction to Equalization                      | Level 2 - Statistics  | March 20, 21     |
| I-M        | Introduction to Mapping for Assessors*            | Level 1 - Land        | April 1, 2       |
| I-SR       | IDOR Sales Ratio Methodology                      | Department            | April 3, 4       |
| I-FR       | Farm Assessments - Bulletin 810                   | Department            | June 26, 27      |
| I-D        | Math for Assessing Officials                      | Level 1 - Statistics  | September 23, 24 |
| I-A        | Introduction to Residential Assessment Practices* | Level 1 - Residential | October 23, 24   |
| I-E        | Introduction Sales Ratio Studies*                 | Level 1 - Statistics  | October 28, 29   |
| I-B        | Introduction to Commercial Assessment Practices*  | Level 1 - Commercial  | November 6, 7    |

**Kane County Government Center** Geneva, IL

| Course no. | Course name                  | Level and Category   | Dates        |
|------------|------------------------------|----------------------|--------------|
| II-E       | Introduction to Equalization | Level 2 - Statistics | April 22, 23 |

**Southwestern Illinois College, Granite City Campus** Granite City, IL

| Course no. | Course name                                       | Level and Category    | Dates      |
|------------|---|-----------------------|------------|
| I-A        | Introduction to Residential Assessment Practices* | Level 1 - Residential | May 1, 2   |
| I-I        | Introduction to Property Tax                      | Level 1 - Theory      | May 13, 14 |
| I-B        | Introduction to Commercial Assessment Practices*  | Level 1 - Commercial  | May 20, 21 |

**Illinois Department of Revenue** Springfield, IL

| Course no. | Course name                    | Level and Category | Dates       |
|------------|--------------------------------|--------------------|-------------|
| I-BR       | Board of Review - Basic Course | Qualifying         | May 6, 7, 8 |

**Rend Lake College** Ina, IL

| Course no. | Course name                            | Level and Category | Dates     |
|------------|--|--------------------|-----------|
| I-M        | Introduction to Mapping for Assessors* | Level 1 - Land     | June 5, 6 |

**Jo Daviess County Courthouse** Galena, IL

| Course no. | Course name                       | Level and Category   | Dates       |
|------------|-----------------------------------|----------------------|-------------|
| I-E        | Introduction Sales Ratio Studies* | Level 1 - Statistics | June 12, 13 |

**Carl Sandburg College** Galesburg, IL

| Course no. | Course name                     | Level and Category | Dates       |
|------------|---------------------------------|--------------------|-------------|
| I-FR       | Farm Assessments - Bulletin 810 | Department         | August 5, 6 |

**DuPage County Center** Wheaton, IL

| Course no. | Course name                                       | Level and Category    | Dates            |
|------------|---|-----------------------|------------------|
| I-A        | Introduction to Residential Assessment Practices* | Level 1 - Residential | August 14, 15    |
| I-B        | Introduction to Commercial Assessment Practices*  | Level 1 - Commercial  | September 10, 11 |

**Will County Office Building** Joliet, IL

| Course no. | Course name    | Level and Category | Dates         |
|------------|----------------|--------------------|---------------|
| I-C        | Land Valuation | Level 1 - Land     | August 26, 27 |

**Cook County - South Suburban College** South Holland, IL

| Course no. | Course name                            | Level and Category | Dates            |
|------------|--|--------------------|------------------|
| I-M        | Introduction to Mapping for Assessors* | Level 1 - Land     | September 18, 19 |

**Warren Township Center** Gurnee, IL

| Course no. | Course name                  | Level and Category | Dates          |
|------------|------------------------------|--------------------|----------------|
| I-I        | Introduction to Property Tax | Level 1 - Theory   | October 16, 17 |

**Effingham County Office Building** Effingham, IL

| Course no. | Course name                    | Level and Category | Dates           |
|------------|--------------------------------|--------------------|-----------------|
| I-FR       | Farm Assessments- Bulletin 810 | Department         | November 18, 19 |

# IDOR Course Registration Form

For Illinois Department of Revenue (IDOR) courses only

## Read this information first

### About registering...

- ☐ Register in writing and in advance of each course.
- ☐ Use a separate registration form to register for each course.
- ☐ Register early to ensure your spot in class. Class size is limited. If you register and find that you cannot attend, please notify us immediately.
- ☐ After we receive your registration form, we will send you written confirmation of your registration.
- ☐ We reserve the right to cancel any class with an enrollment of fewer than 25 people.
- ☐ You are responsible for meals and lodging.

### About class...

- ☐ Bring a noiseless calculator with a large-digit capacity, a note pad, and pencils to class. You may want to bring a highlighter and a three-ring binder.
- ☐ For class times and locations, refer to your confirmation letter.
- ☐ Class begins promptly at 8:30 a.m.

## Describe the course in which you wish to enroll

Course name \_\_\_\_\_ Location \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## Give us the following information about yourself

Name \_\_\_\_\_ Job title \_\_\_\_\_

Number and street \_\_\_\_\_ Home phone ( ) - \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Work phone ( ) - \_\_\_\_\_

Social Security number \_ \_ - \_ - \_ Number of years of experience \_\_\_\_\_

Township of employment \_\_\_\_\_ County of employment \_\_\_\_\_

Fax number \_\_\_\_\_ E-mail Address \_\_\_\_\_

Check the appropriate box:

- ☐ New address is shown above.
- ☐ I am a first-time IDOR student.

## Send in your registration

Mail your registration to: ATTN REBECCA REDENBO  
OFFICE OF LOCAL GOVERNMENT SERVICES (4-500)  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

Call us at: **217 785-7311**  
or fax: **217 782-9932**

\_\_\_\_\_ For Illinois Department of Revenue Use Only \_\_\_\_\_

☐ Logged In (By \_\_\_\_\_) ☐ Confirmed (By \_\_\_\_\_) ☐ Cancelled (By \_\_\_\_\_)

## IPAI 2003 Workshop Schedule

## For Illinois Property Assessment Institute (IPAI) workshops only

## 45th Annual March Conference: March 23 - 28

Crowne Plaza Hotel - Springfield, IL

| Course no. | Course name  | Level and Category       | Course schedule         |
|------------|--|--------------------------|-------------------------|
| 252/E      | Property Valuation   | Qualifying               | Monday - Friday noon    |
| IAAO 311/E | Residential Modeling Concepts                                      | Level 3 - Residential    | Monday - Friday noon    |
| 602/S      | Appeal Practice & Procedure  | Level 2 - Theory         | Monday - Tuesday        |
| 819/S      | Public Relations for the Assessment Office                         | Level 1 - Administration | Monday - Tuesday        |
| 858/S      | The Income Approach: A Detailed Examination - Seminar              | Level 2 - Commercial     | Monday - Tuesday        |
| 625/S      | Analysis of Commercial Appraisal Reports - Seminar                 | Level 2 - Commercial     | Monday - Tuesday        |
| 954/S      | Residential Construction   | Level 2 - Residential    | Monday - Tuesday        |
| 127/S      | Case Studies in the Appeal Process                                 | Level 3 - Theory         | Monday - Tuesday        |
| 829/S      | The Income Approach: Assessing Real Property Investments - Seminar | Level 3 - Commercial     | Monday - Tuesday        |
| 822/E      | Beyond Mapping: GIS in Local Government                            | Level 2 - Land           | Monday - Wednesday noon |
| 251/E      | Basic Assessment Practices, Option 1                               | Qualifying               | Monday - Wednesday noon |
| 253/E      | Introduction to Mass Appraisal Techniques                          | Qualifying               | Wednesday - Friday noon |
| 604/E      | Fundamentals of Sales Ratio Analysis                               | Level 1 - Statistics     | Wednesday - Friday noon |
| 850/E      | The Legal Implications of Employment Practices                     | Level 1 - Administration | Wednesday - Friday noon |
| 259/E      | Neighborhood Analysis  | Level 2 - Residential    | Wednesday - Friday noon |
| 427/E      | Evaluating Real Estate Appraisals - Exam                           | Level 2 - Residential    | Wednesday - Friday noon |

## Rock Island Satellite: May 5 - 7

Four Points Sheraton - Rock Island, IL

| Course no. | Course name                                 | Level and Category   | Course schedule         |
|------------|---|----------------------|-------------------------|
| 125/E      | Introduction to Income-Producing Properties | Level 2 - Commercial | Monday - Wednesday noon |
| 849/S      | Valuation of Residential Land - Seminar     | Level 1 - Land       | Monday - Tuesday        |

## Bloomington Satellite I: May 19 - 22

IPAI Offices - Bloomington, IL

| Course no. | Course name  | Level and Category       | Course schedule      |
|------------|--|--------------------------|----------------------|
| 133/S      | Residential Factor Analysis Using Statistical Software | Level 3 - Residential    | Monday - Tuesday     |
| 605/S      | Word Processing Applications for the Assessment Office | Level 1 - Administration | Wednesday - Thursday |

## Bloomington Satellite II: June 2 - 3

IPAI Offices - Bloomington, IL

| Course no. | Course name                                     | Level and Category   | Course schedule  |
|------------|---|----------------------|------------------|
| 957/S      | Sales Ratio Analysis Using Spreadsheet Software | Level 2 - Statistics | Monday - Tuesday |

## Bloomington Satellite III: June 9 - 13

IPAI Offices - Bloomington, IL

| Course no. | Course name        | Level and Category | Course schedule      |
|------------|--------------------|--------------------|----------------------|
| 252/E      | Property Valuation | Qualifying         | Monday - Friday noon |

## Bloomington Satellite IV: June 23 - 25

IPAI Offices - Bloomington, IL

| Course no. | Course name                               | Level and Category | Course schedule         |
|------------|---|--------------------|-------------------------|
| 253/E      | Introduction to Mass Appraisal Techniques | Qualifying         | Monday - Wednesday noon |

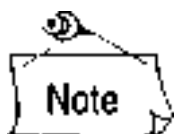
**IPAI 2003 Workshop Schedule (continued)**

|   |  |   |                         |
|---|--|---|-------------------------|
| <b>Northern Workshop:</b> June 23 - 27          |  | Lisle Hilton - Lisle, IL                  |                         |
| <b>Course no.</b>                               | <b>Course name</b>   | <b>Level and Category</b>                 | <b>Course schedule</b>  |
| 310/E   | Applications of Mass Appraisal Fundamentals                        | Level 3 - Theory                          | Monday - Friday noon    |
| 127/S   | Case Studies in the Appeal Process                                 | Level 3 - Theory                          | Monday - Tuesday        |
| 126/S   | Commercial Construction  | Level 2 - Commercial                      | Monday - Tuesday        |
| 819/S   | Public Relations for the Assessment Office                         | Level 1 - Administration                  | Monday - Tuesday        |
| 602/S   | Appeal Practice and Procedure                                      | Level 2 - Theory                          | Monday - Tuesday        |
| 829/S   | The Income Approach: Assessing Real Property Investments - Seminar | Level 3 - Commercial                      | Monday - Tuesday        |
| 251/E   | Basic Assessment Practices, Option 1                               | Qualifying                                | Wednesday - Friday noon |
| 994/E   | Real Estate Law for Assessors                                      | Level 2 - Theory                          | Wednesday - Friday noon |
| 850/E   | The Legal Implications of Empl. Practices                          | Level 1 - Administration                  | Wednesday - Friday noon |
| 125/E   | Introduction to Income-Producing Properties                        | Level 2 - Commercial                      | Wednesday - Friday noon |
| <b>Bloomington Satellite V:</b> July 9 - 10     |  | IPAI Offices - Bloomington, IL            |                         |
| <b>Course no.</b>                               | <b>Course name</b>   | <b>Level and Category</b>                 | <b>Course schedule</b>  |
| 505/S   | Real Estate Law - Seminar  | Level 2 - Theory                          | Wednesday - Thursday    |
| <b>Bloomington Satellite VI:</b> July 14 - 17   |  | IPAI Offices - Bloomington, IL            |                         |
| <b>Course no.</b>                               | <b>Course name</b>   | <b>Level and Category</b>                 | <b>Course schedule</b>  |
| 133/S   | Residential Factor Analysis Using Statistical Software             | Level 3 - Residential                     | Monday - Tuesday        |
| 605/S   | Word Processing Applications for the Assessment Office             | Level 1 - Administration                  | Wednesday - Thursday    |
| <b>Rockford Satellite:</b> July 14 - 18         |  | Ramada Suites - Rockford, IL              |                         |
| <b>Course no.</b>                               | <b>Course name</b>   | <b>Level and Category</b>                 | <b>Course schedule</b>  |
| 252/E   | Property Valuation   | Qualifying                                | Monday - Friday noon    |
| 505/S   | Real Estate Law for Assessors                                      | Level 2 - Theory                          | Monday - Tuesday        |
| <b>Bloomington Satellite VII:</b> July 21 - 22  |  | IPAI Offices - Bloomington, IL            |                         |
| <b>Course no.</b>                               | <b>Course name</b>   | <b>Level and Category</b>                 | <b>Course schedule</b>  |
| 957/S   | Sales Ratio Analysis Using Spreadsheet Software                    | Level 2 - Statistics                      | Monday - Tuesday        |
| <b>Bloomington Satellite VIII:</b> July 28 - 29 |  | IPAI Offices - Bloomington, IL            |                         |
| <b>Course no.</b>                               | <b>Course name</b>   | <b>Level and Category</b>                 | <b>Course schedule</b>  |
| 101/S   | Using the Internet (7.5 hours)                                     | Level 1 - Administration                  | Monday                  |
| 705/S   | Getting the Most From RETD's                                       | Level 1 - Administration                  | Tuesday                 |
| <b>Effingham Satellite I:</b> August 4 - 6      |  | Effingham County Building - Effingham, IL |                         |
| <b>Course no.</b>                               | <b>Course name</b>   | <b>Level and Category</b>                 | <b>Course schedule</b>  |
| 251/E   | Basic Assessment Practices, Option 1                               | Qualifying                                | Monday - Wednesday noon |
| <b>Central Conference:</b> August 4 - 8         |  | Stoney Creek Inn - East Peoria, IL        |                         |
| <b>Course no.</b>                               | <b>Course name</b>   | <b>Level and Category</b>                 | <b>Course schedule</b>  |
| 849/S   | Valuation of Residential Land - Seminar                            | Level 1 - Land                            | Monday - Tuesday        |
| IAAO 300/E                                      | Fundamentals of Mass Appraisal                                     | Level 2 - Theory                          | Monday - Friday noon    |
| 859/S   | Market Factors in Residential Valuation - Seminar                  | Level 2 - Residential                     | Monday - Tuesday        |
| 620/E   | Analysis of Commercial Appraisal Reports - Examination             | Level 2 - Commercial                      | Wednesday - Friday noon |
| 253/E   | Introduction to Mass Appraisal Techniques                          | Qualifying                                | Wednesday - Friday noon |
| 997/E   | Cadastral Mapping  | Level 2 - Land                            | Wednesday - Friday noon |



## IPAI 2003 Workshop Schedule (continued)

| <b>Bloomington Satellite IX: September 8 - 10</b>   |  | IPAI Offices - Bloomington, IL                      |                         |
|---|--|---|-------------------------|
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 821/E   | The Income Approach: Assessing Real Property Investments - Examination | Level 3 - Commercial                                | Monday - Wednesday noon |
| <b>Effingham Satellite II: September 15 - 17</b>    |  | Effingham County Building - Effingham, IL           |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 253/E   | Introduction to Mass Appraisal Techniques                              | Qualifying  | Monday - Wednesday noon |
| <b>Quincy Satellite: September 22 - 23</b>          |  | Stoney Creek Inn - Quincy, IL                       |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 430/S   | Evaluating Real Estate Appraisals - Seminar                            | Level 2 - Residential                               | Monday - Tuesday        |
| <b>Southern Conference: October 13 - 17</b>         |  | Rend Lake Resort - Whittington, IL                  |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 252/E   | Property Valuation   | Qualifying  | Monday - Friday noon    |
| 613/E   | Legal Descriptions   | Level 2 - Land                                      | Monday - Wednesday noon |
| 425/S   | Precision Data Collection  | Level 1 - Residential                               | Monday - Tuesday        |
| 251/E   | Basic Assessment Practices, Option 1                                   | Qualifying  | Wednesday - Friday noon |
| 128/E   | Market Factors in Residential Valuation                                | Level 2 - Residential                               | Wednesday - Friday noon |
| <b>Qualifying School: October 17 - 26</b>           |  | IPAI Offices - Bloomington, IL                      |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 251/E   | Basic Assessment Practices, Option 1                                   | Qualifying  | Friday - Sunday noon    |
| 252/E   | Property Valuation   | Qualifying  | Wednesday - Sunday noon |
| 253/E   | Introduction to Mass Appraisal Techniques                              | Qualifying  | Sunday noon - Tuesday   |
| <b>Arlington Heights Satellite: October 27 - 29</b> |  | Elk Grove Township Building - Arlington Heights, IL |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 250/E   | Basic Assessment Practices, Option 2                                   | Qualifying  | Monday - Wednesday noon |
| <b>Cook County Satellite I: November 5 - 7</b>      |  | Cook County Building - Chicago, IL                  |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 251/E   | Basic Assessment Practices, Option 1                                   | Qualifying  | Wednesday - Friday noon |
| <b>Cook County Satellite II: November 12 - 14</b>   |  | Cook County Building - Chicago, IL                  |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 253/E   | Introduction to Mass Appraisal Techniques                              | Qualifying  | Wednesday - Friday noon |
| <b>Cook County Satellite III: November 17 - 21</b>  |  | Cook County Building - Chicago, IL                  |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 252/E   | Property Valuation   | Qualifying  | Monday - Friday noon    |
| <b>Bloomington Satellite XI: December 8 - 11</b>    |  | IPAI Offices - Bloomington, IL                      |                         |
| <b>Course no.</b>                                   | <b>Course name</b>   | <b>Level and Category</b>                           | <b>Course schedule</b>  |
| 957/S   | Sales Ratio Analysis Using Spreadsheet Software                        | Level 2 - Statistics                                | Monday - Tuesday        |
| 133/S   | Residential Factor Analysis Using Statistical Software                 | Level 3 - Residential                               | Wednesday - Thursday    |



Assessment officials seeking continuing education maintenance hours for the annual Illinois Department of Revenue (IDOR) stipend or to become eligible for election, must confirm their eligibility for the course listed above by reviewing their official IDOR transcript.

Illinois Property Assessment Institute  
REGISTRATION FORM

Name \_\_\_\_\_ Title \_\_\_\_\_

Township \_\_\_\_\_ County \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip Code \_\_\_\_\_ Social Security \_\_\_\_\_

Phone(W) \_\_\_\_\_ Phone(H) \_\_\_\_\_

Fax Number \_\_\_\_\_

Course # \_\_\_\_\_ Level \_\_\_\_\_ Category \_\_\_\_\_ Dates \_\_\_\_\_

Course Name \_\_\_\_\_ Location \_\_\_\_\_

**Assessment officials seeking continuing education maintenance hours for the annual Illinois Department of Revenue (IDOR) stipend or to become eligible for election, must confirm their eligibility for the course listed above by reviewing their official IDOR transcript.**

Are you a first-time student? Yes \_\_\_\_\_ No \_\_\_\_\_

Is the address listed above new? Yes \_\_\_\_\_ No \_\_\_\_\_

Are you currently employed by a township, county, or state government office? Yes \_\_\_\_\_ No \_\_\_\_\_

**March Conference Only:**

Please list any professional designations that you hold: \_\_\_\_\_

Do you plan to attend Monday's Recognition Luncheon? Yes \_\_\_\_\_ No \_\_\_\_\_

Do you plan to attend the CIAO Breakfast? (If yes, please add \$10.00 to your total.) Yes \_\_\_\_\_ No \_\_\_\_\_

All registrations will be confirmed by mail. Additional information on the class facility and overnight accommodations will be included in the confirmation letter. Please make your hotel reservations promptly to receive the special group rate quoted.

**Cancellation Policy - Students who cancel:**

- More than 14 days from the starting date will receive a full refund.
- More than 7 days from the starting date will receive a full refund less \$50.00.
- Less than 7 days from the starting date will receive a 50% refund.
- No shows will forfeit all fees.

**Any student who cancels and does not register for another course will automatically receive a refund less any penalty fee. No credit balances will be kept.**

**Paying for a Course** - Course fees should be sent to the IPAI office prior to the course. If you register for a course within one week of the starting date, you may bring the course fee with you to the course site. Students that have not paid for a course will not receive a grade or certificate for the course and will not be entitled to register for any additional courses until payment has been received. In addition, the grade will not be reported to the Illinois Department of Revenue until payment is received.

**If a Course is Filled to Capacity** - If IPAI receives a registration form for a course that has already reached its maximum capacity, you will be contacted by telephone or fax. You will have the option of being put on a waiting list, registering for a different course, or receiving a refund if payment has been made. As with registration requests, waiting lists are compiled on a first come, first served basis.

**Cancellation of Classes** - All classes have minimum enrollments. If a course does not have enough students to hold the course, or needs to be cancelled for any other reason, each student will be individually contacted at least two weeks prior to the starting course date. Payments will be transferred to another course or refunded.

**I have read the above information and confirm that I am eligible for continuing education credit for this course.**

Signature \_\_\_\_\_

Date \_\_\_\_\_

707 N. East St.  
Bloomington, IL 61701  
Fax, 309-828-4954

# Application for CIAO or CIAO/A Designation

## Give us the following information about yourself

Name \_\_\_\_\_ Job title \_\_\_\_\_  
Number and street \_\_\_\_\_ Home phone (     )     -  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Work phone (     )     -  
Social Security number \_ \_ \_ - \_ \_ - \_ \_ \_ \_ \_ Fax number \_\_\_\_\_  
Township of employment \_\_\_\_\_ County of employment \_\_\_\_\_

## List your course history for verification of the requirements

| Course name | Date           |
|-------------|----------------|
| 1 _____     | ____/____/____ |
| 2 _____     | ____/____/____ |
| 3 _____     | ____/____/____ |
| 4 _____     | ____/____/____ |
| 5 _____     | ____/____/____ |

## Indicate the designation for which you are applying

CIAO \_\_\_\_\_ CIAO/A \_\_\_\_\_

## Sign below

I hereby affirm that the information on this form is correct. In applying for this designation, I agree to uphold the assessment profession and abide by the guidelines set forth in the Uniform Standards of Professional Appraisal Practice.

Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## Send in your application

Mail this application to: THE ILLINOIS PROPERTY ASSESSMENT INSTITUTE  
707 NORTH EAST ST  
BLOOMINGTON IL 61701

Call us at: **309 828-5131**

or fax: **309 828-4954**

# Application for Pre-election/Pre-appointment Certification

Please complete this form and return it to the department when you have met your pre-election/pre-appointment qualification requirement. After verification, the department will send you the necessary certification for filing with your local election officials.

## Indicate the certification for which you are applying

- ☐ Township assessor  
CIAO \_\_\_\_\_  
Introductory \_\_\_\_\_  
Were you elected previously? Yes \_\_\_\_\_ No \_\_\_\_\_ Jurisdiction \_\_\_\_\_
- ☐ Supervisor of assessments

## Indicate the position

- ☐ Appointed  
☐ Elected  
☐ Contractual

## Indicate your time frame and intent

- ☐ I plan to file nominating papers in (indicate year) \_\_\_\_ \_ .
- ☐ I plan to participate in a caucus in (indicate year) \_\_\_\_ \_ .

## Give us the following information about yourself

Name \_\_\_\_\_ Social Security number \_ \_ - \_ - \_ \_ \_

Number and street \_\_\_\_\_ Township of candidacy \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ County of candidacy \_\_\_\_\_

Home phone ( ) - \_\_\_\_\_ Fax number \_\_\_\_\_

Work phone ( ) - \_\_\_\_\_ E-mail address \_\_\_\_\_

## Sign here

Signature \_\_\_\_\_ Date \_\_\_\_\_

## Send in your application

Mail this form to: ATTN VICKY HALL  
OFFICE OF LOCAL GOVERNMENT SERVICES (4-500)  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

Call us at: **217 782-6958**

or fax: **217 782-9932**

\_\_\_\_\_ For Illinois Department of Revenue Use Only \_\_\_\_\_

Certified \_\_\_\_\_ Date \_\_\_\_\_

## Course Providers

Following is a list of providers of Level 2 and Level 3 courses for which individuals have received continuing education credit within the last three years. For reference, the number indicates the institution code assigned by the department. This number appears on the list of approved courses found on the following pages.

|     |  |
|-----|--|
| 001 | Illinois Department of Revenue                         |
| 002 | Illinois Property Assessment Institute                 |
| 003 | International Association of Assessing Officers        |
| 006 | National Association of Independent Fee Appraisers     |
| 025 | Western Illinois University                            |
| 026 | American Society of Farm Managers and Rural Appraisers |
| 031 | Waubensee Community College                            |
| 057 | The Appraisal Institute                                |
| 076 | Illinois GIS Association                               |
| 078 | Cole Layer Tumble Company                              |
| 085 | McKissock Data Systems                                 |
| 087 | Realtors Education School                              |
| 095 | ESRI   |
| 096 | ProVal   |
| 098 | Appraisal Academy                                      |
| 102 | Spittler Workshops                                     |
| 103 | Lee and Grant  |
| 105 | Cook County  |
| 107 | Day One, Inc.  |
| 108 | Productivity Point                                     |
| 109 | New Horizons   |
| 110 | International Right of Way Association                 |
| 111 | Avatech  |

## Key

Category codes:

|   |                |
|---|----------------|
| A | Administration |
| C | Commercial     |
| D | Department     |
| L | Land           |
| T | Theory         |
| Q | Qualifying     |
| R | Residential    |
| S | Statistics     |

Credit types:

|   |             |
|---|-------------|
| E | Examination |
| S | Seminar     |

Levels:

|   |           |
|---|-----------|
| 1 | Level - 1 |
| 2 | Level - 2 |
| 3 | Level - 3 |



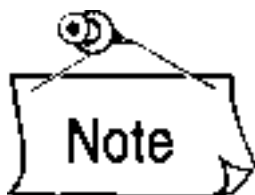
## Approved Courses

In an effort to assist assessors in locating classes, the department will continue to publish a list of approved courses and providers. Instead of listing courses for which students have received in the past four years, this new format will include a list of newly approved courses. For additional information on course approval, please contact Rebecca Redenbo at **217 785-7311** or email her at [rredenbo@revenue.state.il.us](mailto:rredenbo@revenue.state.il.us). The following list is a list of courses approved in 2001 and 2002.

| Provider  | Course | Course Title   | Category | Level | Hours | Credit |
|---|--------|--|----------|-------|-------|--------|
| <i>Illinois Property Assessment Institute (IPAI)</i>              |        |  |          |       |       |        |
| 002   | 821    | The Income Approach Assessing Real Property Investments        | C        | 3     | 15.00 | E      |
| 002   | 822    | Beyond Mapping GIS in Local Governments                        | L        | 2     | 15.00 | E      |
| 002   | 850    | The Legal Implications of Employment Practices                 | A        | 1     | 15.00 | E      |
| <i>International Association of Assessing Officers (IAAO)</i>     |        |  |          |       |       |        |
| 003   | 527    | Public Utility Seminar 2001                                    | T        | 2     | 18.00 | S      |
| 003   | 529    | The Appraisal of Health Care Facilities and Retirement Housing | C        | 2     | 7.50  | S      |
| 003   | 530    | Advanced Mapping #601  | L        | 3     | 30.00 | E      |
| 003   | 531    | GIS/CAMA Conference — Reno - - 2002                            | A        | 2     | 10.00 | S      |
| <i>National Association of Independent Fee Appraisers (NAIFA)</i> |        |  |          |       |       |        |
| 006   | 721    | Home Inspections: Common Defects in Homes 1.3D                 | R        | 1     | 4.00  | S      |
| 006   | 722    | Region One Conference  | T        | 1     | 12.00 | S      |
| <i>Western Illinois University</i>                                |        |  |          |       |       |        |
| 025   | 931    | Appraising the Small Income Residential Property               | R        | 2     | 7.00  | S      |
| 025   | 932    | Easements and Their Effect on Real Estate Value                | L        | 2     | 7.00  | S      |
| <i>American Society of Farm Managers</i>                          |        |  |          |       |       |        |
| 026   | 963    | Fundamentals of Rural Appraisals (A-10)                        | L        | 2     | 46.00 | E      |
| 026   | 964    | Conservation Easements Seminar                                 | L        | 2     | 16.00 | S      |
| <i>Waubonsee Community College</i>                                |        |  |          |       |       |        |
| 031   | 160    | Excel, Level II  | A        | 2     | 8.00  | S      |
| <i>Appraisal Institute</i>  |        |  |          |       |       |        |
| 057   | 938    | The Technology-Assisted Appraiser                              | A        | 1     | 7.00  | S      |
| 057   | 939    | FHA Appraisal Inspections from the Ground Up                   | T        | 2     | 7.00  | S      |
| 057   | 951    | Case Studies in Residential Highest and Best Use               | R        | 3     | 7.00  | S      |
| <i>Illinois GIS Association</i>                                   |        |  |          |       |       |        |
| 076   | 101    | Illinois GIS Association Workshop Conference                   | A        | 1     | 6.00  | S      |
| <i>Cole Layer Tumble Company</i>                                  |        |  |          |       |       |        |
| 078   | 104    | CAMA Commercial/Industrial Card                                | C        | 1     | 15.00 | S      |
| <i>McKissock Data Systems</i>                                     |        |  |          |       |       |        |
| 085   | 107    | Vacant Land Appraisal  | L        | 1     | 7.00  | S      |
| 085   | 108    | Fair Lending for Appraisers                                    | T        | 1     | 7.00  | S      |
| <i>DePaul University</i>  |        |  |          |       |       |        |
| 090   | 102    | Quantitative Methods   | S        | 3     | 40.00 | E      |

## Approved Courses

| Provider   | Course | Course Title   | Category | Level | Hours | Credit |
|--|--------|--|----------|-------|-------|--------|
| <i>Illinois State Bar Association</i>                        |        |  |          |       |       |        |
| 091  | 102    | Real Estate Taxation Seminar                                 | T        | 2     | 12.00 | S      |
| <i>Environmental Systems Research Institute, Inc. (ESRI)</i> |        |  |          |       |       |        |
| 095  | 102    | ARCGIS I   | L        | 2     | 16.00 | S      |
| 095  | 103    | ARCGIS II  | L        | 3     | 24.00 | S      |
| <i>ProVal</i>  |        |  |          |       |       |        |
| 096  | 106    | Crystal Reports 8.0 Report Design                            | A        | 3     | 15.00 | S      |
| 096  | 107    | ProVal User Conference 2001                                  | A        | 2     | 16.00 | S      |
| 096  | 108    | ProVal User Conference — Fall 2002                           | A        | 2     | 15.00 | S      |
| <i>The Appraisal Academy</i>                                 |        |  |          |       |       |        |
| 098  | 102    | The ERC Relocation Appraisal                                 | T        | 1     | 4.00  | S      |
| 098  | 103    | Automated or Streamlined Underwriting and Limited Appraisals | A        | 1     | 4.00  | S      |
| <i>Information Professionals, Inc.</i>                       |        |  |          |       |       |        |
| 100  | 101    | Red Flags in Property Inspection                             | R        | 1     | 3.00  | S      |
| <i>Spittler Workshops</i>                                    |        |  |          |       |       |        |
| 102  | 101    | Commercial Case Studies Using Marshall and Swift             | C        | 2     | 15.00 | S      |
| <i>Lee &amp; Grant</i>                                       |        |  |          |       |       |        |
| 103  | 100    | Fair Housing and Fair Lending                                | T        | 1     | 3.00  | S      |
| 103  | 101    | Appraisal Strategies 2001                                    | T        | 2     | 15.00 | S      |
| 103  | 102    | USPAP  | A        | 1     | 7.00  | S      |
| <i>Day One, Inc.</i>   |        |  |          |       |       |        |
| 107  | 100    | Nova for Appraisers  | A        | 2     | 7.00  | S      |
| <i>Productivity Point</i>                                    |        |  |          |       |       |        |
| 108  | 100    | Access 2000 - Introduction                                   | A        | 1     | 14.00 | S      |
| 108  | 101    | Access 2000 for Windows — Advanced                           | A        | 3     | 14.00 | S      |
| <i>New Horizons</i>  |        |  |          |       |       |        |
| 109  | 100    | Excel 2000 - Beginning                                       | A        | 1     | 8.00  | S      |
| 109  | 101    | Excel 2000 Intermediate                                      | A        | 2     | 8.00  | S      |



In order to receive credit for some courses listed, students may be requested to provide documentation and justification on how the course applies to their specific assessment duties in their current position.

## Internet Access Request Form

Give us the following information about yourself

Name \_\_\_\_\_ Daytime phone (     )     -     \_\_\_\_\_

Number and street \_\_\_\_\_ E-mail address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Social Security number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Drivers license number \_\_\_\_\_ State \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

### Send in your application

Mail this application to: ATTN REBECCA REDENBO  
ILLINOIS DEPARTMENT OF REVENUE 4-500  
PO BOX 19033  
SPRINGFIELD IL 62794-9033

Call us at: **217 785-7311**

Fax: **217 782-9932**

E-mail: **rredenbo@revenue.state.il.us**

### Internet Access

Assessing officials with Internet access can now view their personal education transcript information through the Internet. The program allows users access to their personal records only. The program provides for controlled access through the use of a personal identification number and other information for authenticating users. To receive directions to the site and to obtain their personal password, individuals who wish to participate in the program should complete the application form and return it to the department.

## PERSONNEL NOTES

January 1, 2003, brought many changes to the property tax area of the Illinois Department of Revenue. Not only did we lose familiar faces but a great deal of knowledge and experience. Those who took advantage of the retirement incentives include:

**Jennifer Cernich**

**Bill Coe**

**Scott Crown**

**Panna Desai**

**Diana Ewing**

**Bob Frantz**

**Chris Groves**

**Jerry Lanter**

**Larry McKee**

**Patricia Milner**

**Barbara Moore**

**Steve Phelps**

**Mike Vespa**

**Juanita Walker**

## Summer Issue of *Front Foot*

The summer issue of **Front Foot** will be printed in late May and distributed in early June. If you have articles or news items to contribute for the summer issue, please send them to us by May 1, 2002.

Write: ATTN REBECCA REDENBO

OFFICE OF LOCAL GOVERNMENT SERVICES (4-500)

ILLINOIS DEPARTMENT OF REVENUE

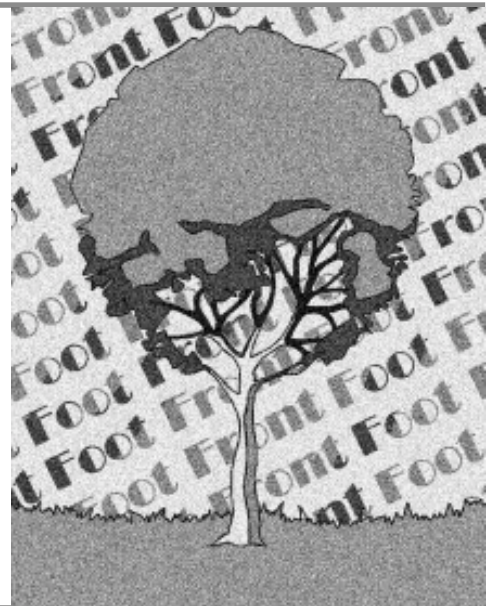
PO BOX 19033

SPRINGFIELD IL 62794-9033

Call: **217 785-7311**

Fax: **217 782-9932**

E-mail: **rredenbo@revenue.state.il.us**



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Brian A. Hamer, Director

Rebecca Redenbo, coordinator; Vickie Harvey, editor; Rhonda Heissinger, graphic artist



Printed by authority of the State of Illinois  
(3,015 copies - 2/03 - P.O. Number 2030956)

**Front Foot (4-511)**  
**Illinois Department of Revenue**  
**101 West Jefferson Street**  
**Springfield, Illinois 62702**

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**U.S. POSTAGE**  
**PAID**  
**Springfield, IL**  
**Permit No. 602**